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INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 62-14

April 24, 1962

INSTALLATION OF ELECTRONIC DATA PROCESSING SYSTEMS

Proprietors of distilled spirits plants,
bonded wine cellars, and breweries,
and others concerned:

Purpose. The purpose of this circular is to solicit your cooperation in advising your Assistant Regional Commissioner, Alcohol and Tobacco Tax, of any plans you may have for converting your present recordkeeping system to electronic data processing.

Background. We have been informed that some proprietors have converted, or partially converted, their recordkeeping systems to electronic data processing, and that others are considering such installations in the future. Inspection of some of the plants where electronic data processing has been installed disclosed several instances where the data programmed into the system was aimed only at solving accounting problems and failed to cover regulatory recordkeeping requirements. The corrective action which had to be taken in each of these cases caused additional expense which could have been avoided had we been able to cooperate with the proprietor during the planning stage.

Conclusion. If you contemplate changing your present recordkeeping system to electronic data processing, please advise your Assistant Regional Commissioner sufficiently in advance of actual installation to enable him to assist you and cooperate with you in determining that all of the information required by regulations will be programmed into your electronic system.

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division